



Facility Name & ID Number Alden Morrow Rehab & HCC

# 0019596 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	192	Skilled (SNF)	192	70,080	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	192	TOTALS	192	70,080	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	9,227	25	1,423	10,675	8
9	SNF/PED					9
10	ICF	18,703		33	18,736	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	27,930	25	1,456	29,411	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 41.97%

D. How many bed-hold days during this year were paid by the Department?

0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES NO x

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO x

I. On what date did you start providing long term care at this location?

Date started 01 / 04 / 1976

J. Was the facility purchased or leased after January 1, 1978?

YES NO x

K. Was the facility certified for Medicare during the reporting year?

YES x NO If YES, enter number of beds certified 97 and days of care provided 935

Medicare Intermediary Administar Federal, Inc

IV. ACCOUNTING BASIS

ACCRAUAL x MODIFIED CASH\* CASH\*

Is your fiscal year identical to your tax year? YES x NO

Tax Year: 12/31/05 Fiscal Year: 12/31/05

\* All facilities other than governmental must report on the accrual basis.

## STATE OF ILLINOIS

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Facility Name & ID Number Alden Morrow Rehab & HCC # 0019596 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

## V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>A. General Services</b>											
1	Dietary	186,599	18,673	9,600	214,872	609	215,481	(5,126)	210,355			1
2	Food Purchase		163,837		163,837	(16,818)	147,019	(10,435)	136,584			2
3	Housekeeping	117,701	21,067		138,768	197	138,965		138,965			3
4	Laundry	55,668	16,787		72,455	73	72,528		72,528			4
5	Heat and Other Utilities			212,741	212,741		212,741	(617)	212,124			5
6	Maintenance	56,325		94,924	151,249	51	151,300	2,235	153,535			6
7	Other (specify):* Security	33,380			33,380		33,380	27,615	60,995			7
8	<b>TOTAL General Services</b>	449,673	220,364	317,265	987,302	(15,888)	971,414	13,672	985,086			8
	<b>B. Health Care and Programs</b>											
9	Medical Director			18,350	18,350		18,350		18,350			9
10	Nursing and Medical Records	1,193,202	53,044	5,858	1,252,104	864	1,252,968	2,977	1,255,945			10
10a	Therapy	6,637			6,637		6,637		6,637			10a
11	Activities	117,114	7,880	15,180	140,174		140,174		140,174			11
12	Social Services	37,146			37,146		37,146		37,146			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Related Party Salary							14,879	14,879			15
16	<b>TOTAL Health Care and Programs</b>	1,354,099	60,924	39,388	1,454,411	864	1,455,275	17,856	1,473,131			16
	<b>C. General Administration</b>											
17	Administrative	18,324		139,241	157,565		157,565		157,565			17
18	Directors Fees											18
19	Professional Services			655,448	655,448		655,448	(554,211)	101,237			19
20	Dues, Fees, Subscriptions & Promotions			54,533	54,533	(4,211)	50,322	(40,394)	9,928			20
21	Clerical & General Office Expenses	112,490	16,589	15,453	144,532	4,272	148,804	(13,761)	135,043			21
22	Employee Benefits & Payroll Taxes			305,603	305,603	14,963	320,566	(6,112)	314,454			22
23	Inservice Training & Education											23
24	Travel and Seminar			506	506		506	8,504	9,010			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			218,076	218,076		218,076	540	218,616			26
27	Other (specify):* Bad debt/Related Party Salary			277,607	277,607		277,607	(65,318)	212,289			27
28	<b>TOTAL General Administration</b>	130,814	16,589	1,666,467	1,813,870	15,024	1,828,894	(670,752)	1,158,142			28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	1,934,586	297,877	2,023,120	4,255,583		4,255,583	(639,224)	3,616,359			29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

## STATE OF ILLINOIS

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Facility Name & ID Number Alden Morrow Rehab & HCC #0019596 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			82,576	82,576		82,576	78,293	160,869			30
31	Amortization of Pre-Op. & Org.							1,246	1,246			31
32	Interest			87,888	87,888		87,888	68,081	155,969			32
33	Real Estate Taxes			110,999	110,999		110,999	103,455	214,454			33
34	Rent-Facility & Grounds			340,381	340,381		340,381	(340,381)				34
35	Rent-Equipment & Vehicles			9,691	9,691		9,691	14,515	24,206			35
36	Other (specify):*							6,942	6,942			36
37	<b>TOTAL Ownership</b>			631,535	631,535		631,535	(67,849)	563,686			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		59,389	69,313	128,702		128,702	(8,382)	120,320			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			105,089	105,089		105,089		105,089			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		59,389	174,402	233,791		233,791	(8,382)	225,409			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	1,934,586	357,266	2,829,057	5,120,909		5,120,909	(715,455)	4,405,454			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	66,942	30		9
10	Interest and Other Investment Income	(36)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(286)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(4,113)	21		17
18	Fines and Penalties	(13,475)	32		18
19	Entertainment	(3,711)	20		19
20	Contributions	(1,192)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(8,503)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(285,803)	27		24
25	Fund Raising, Advertising and Promotional	(32,304)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (282,481)		\$	30

OHF USE ONLY							
48		49		50		51	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(215,562)		34
35	Other- Attach Schedule	(217,412)		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (432,974)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B) )	\$ (715,455)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.  
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		x	\$		38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

STATE OF ILLINOIS

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Alden Morrow Rehab & HCC

ID#0019596

Report Period Beginning:01/01/2005

Ending:12/31/2005

Sch. V Line

NON-ALLOWABLE EXPENSES

Amount

Reference

1	Gain on Sale of Assets	\$ 8,196	27	1
2	Late Fees on Utilities	(2,146)	5	2
3	Late Fee on telephone	(10)	21	3
4	Intercompany Interest	(72,396)	32	4
5	Misc Income - Jury Duty	(34)	21	5
6	Mortgage Insurance	6,942	36	6
7	Mortgage Interest	117,618	32	7
8	Eliminate Rent due to sale/leaseback	(203,691)	34	8
9	Marketing Manager	(41,660)	21	9
10	Back out 2% of employee benefits for Market Mgr	(6,112)	22	10
11	Back out 32.97% of IHCA dues	(3,494)	20	11
12	Vendor Settlement-audit fees	5,176	21	12
13	Vendor Settlement-audit fees	(5,176)	19	13
14	Vendor Settlement-Kazamias Construction	7,680	21	14
15	Vendor Settlement-Kazamias Construction	(7,680)	6	15
16	Defer Maintenance Adj	4,923	6	16
17	Depreciation adjustment	1,455	30	17
18	Misc Income - Garnishment fees	(21)	21	18
19	Misc Income - Copy fee	(18)	21	19
20	Elim. Interest on loan assoc w/build. Purch (report historic	(23,800)	32	20
21	Back out Late fee for RE Tax	(3,164)	32	21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(217,412)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Morrow Rehab & HCC

# 0019596

Report Period Beginning:

01/01/2005

Ending:

12/31/2005

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	(5,126)	0	0	0	0	0	0	0	(5,126)	1
2	Food Purchase	(286)	0	0	(10,149)	0	0	0	0	0	0	0	(10,435)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(2,146)	0	1,529	0	0	0	0	0	0	0	0	(617)	5
6	Maintenance	(2,757)	0	4,553	0	0	0	439	0	0	0	0	2,235	6
7	Other (specify):*	0	0	22,921	4,694	0	0	0	0	0	0	0	27,615	7
8	<b>TOTAL General Services</b>	<b>(5,189)</b>	<b>0</b>	<b>29,003</b>	<b>(10,581)</b>	<b>0</b>	<b>0</b>	<b>439</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,672</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	3,834	(857)	0	0	0	0	0	0	2,977	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	14,879	0	0	0	0	0	0	0	0	14,879	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>14,879</b>	<b>3,834</b>	<b>(857)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,856</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(13,679)	0	(540,532)	0	0	0	0	0	0	0	0	(554,211)	19
20	Fees, Subscriptions & Promotions	(40,701)	0	307	0	0	0	0	0	0	0	0	(40,394)	20
21	Clerical & General Office Expenses	(33,000)	0	16,063	1,790	1,386	0	0	0	0	0	0	(13,761)	21
22	Employee Benefits & Payroll Taxes	(6,112)	0	0	0	0	0	0	0	0	0	0	(6,112)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	8,504	0	0	0	0	0	0	0	0	8,504	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	412	128	0	0	0	0	0	0	0	0	540	26
27	Other (specify):*	(277,607)	0	208,070	2,649	1,570	0	0	0	0	0	0	(65,318)	27
28	<b>TOTAL General Administration</b>	<b>(371,099)</b>	<b>412</b>	<b>(307,460)</b>	<b>4,439</b>	<b>2,956</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(670,752)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(376,288)</b>	<b>412</b>	<b>(263,578)</b>	<b>(2,308)</b>	<b>2,099</b>	<b>0</b>	<b>439</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(639,224)</b>	<b>29</b>

## Summary B

**12/31/2005**

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
	Depreciation	68,397	0	8,035	0	1,861	0	0	0	0	0	0	78,293	30
	Amortization of Pre-Op. & Org.	0	424	822	0	0	0	0	0	0	0	0	1,246	31
	Interest	4,747	26,964	35,874	0	260	236	0	0	0	0	0	68,081	32
	Real Estate Taxes	0	100,009	3,344	0	102	0	0	0	0	0	0	103,455	33
	Rent-Facility & Grounds	(203,691)	(136,690)	0	0	0	0	0	0	0	0	0	(340,381)	34
	Rent-Equipment & Vehicles	0	0	14,515	0	0	0	0	0	0	0	0	14,515	35
	Other (specify):*	6,942	0	0	0	0	0	0	0	0	0	0	6,942	36
	TOTAL Ownership	(123,605)	(9,293)	62,590	0	2,223	236	0	0	0	0	0	(67,849)	37
	Ancillary Expense													
	E. Special Cost Centers													
	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
	Ancillary Service Centers	0	0	0	(10,348)	(2,258)	4,224	0	0	0	0	0	(8,382)	39
	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
	TOTAL Special Cost Centers	0	0	0	(10,348)	(2,258)	4,224	0	0	0	0	0	(8,382)	44
	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(499,893)	(8,881)	(200,988)	(12,656)	2,064	4,460	439	0	0	0	0	(715,455)	45



VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
The Alden Group	100	See PG 6K		See PG 6K		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rental Income	\$ 136,690	Morrow Health Care Center II LLC		\$	\$ (136,690)	1
2	V								2
3	V	32	Fines & Penalties		Morrow Health Care Center II LLC		3,164	3,164	3
4	V	33	RE Tax Expense		Morrow Health Care Center II LLC		100,009	100,009	4
5	V	26	Insurance Expense		Morrow Health Care Center II LLC		412	412	5
6	V	32	Interest on Mortgage		Morrow Health Care Center II LLC		20,858	20,858	6
7	V	32	Other Interest		Morrow Health Care Center II LLC		2,942	2,942	7
8	V	31	Amortization Expense		Morrow Health Care Center II LLC		424	424	8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 136,690			\$ 127,809	\$ * (8,881)	14

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Professional Fees	\$ 549,000	Alden Management Services		\$ 8,468	\$ (540,532)	15
16	V	21	Gen'l & Admin		Alden Management Services		16,063	16,063	16
17	V	5	Utilities		Alden Management Services		1,529	1,529	17
18	V	6	Maintenance		Alden Management Services		4,553	4,553	18
19	V	24	Travel & Seminar		Alden Management Services		8,504	8,504	19
20	V	26	Insurance		Alden Management Services		128	128	20
21	V	20	Dues, fees, & subscriptions		Alden Management Services		307	307	21
22	V	30	Depreciation		Alden Management Services		8,035	8,035	22
23	V	31	Amortization		Alden Management Services		822	822	23
24	V	33	Real Estate Taxes		Alden Management Services		3,344	3,344	24
25	V	35	Rent-Vehicles, etc		Alden Management Services		14,515	14,515	25
26	V	32	Interest		Alden Management Services		35,874	35,874	26
27	V	7	General Services Salaries		Alden Management Services		22,921	22,921	27
28	V	15	Health Care Salaries		Alden Management Services		14,879	14,879	28
29	V	27	General Admin. Salaries		Alden Management Services		208,070	208,070	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 549,000			\$ 348,012	\$ * (200,988)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary Consultant	\$ 9,600	Prism Health Care		\$ 4,474	\$ (5,126)	15
16	V	7	Dietary Salaries & Wages		Prism Health Care		4,694	4,694	16
17	V	2	Tube Feeding	15,100	Prism Health Care		4,951	(10,149)	17
18	V	10	Equip Rental-Patient Care	3,060	Prism Health Care		6,894	3,834	18
19	V	39	Ancillary Supplies	15,143	Prism Health Care		4,795	(10,348)	19
20	V	27	Gen'l & Admin Salaries		Prism Health Care		2,649	2,649	20
21	V	21	Gen'l & Admin Expenses		Prism Health Care		1,790	1,790	21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 42,903			\$ 30,247	\$ * (12,656)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Drugs	\$ 27,217	Forum Extended Care II		\$ 38,736	\$ 11,519	15
16	V	39	IV	15,828	Forum Extended Care II		2,312	(13,516)	16
17	V	39	Wound Vac	1,201	Forum Extended Care II		940	(261)	17
18	V	10	House Stock	2,342	Forum Extended Care II		2,077	(265)	18
19	V	10	Pharmacy Consultant	4,609	Forum Extended Care II		4,017	(592)	19
20	V	27	Employee Vaccine	55	Forum Extended Care II		43	(12)	20
21	V	27	G & A Salary		Forum Extended Care II		1,582	1,582	21
22	V	21	General & Admin		Forum Extended Care II		1,386	1,386	22
23	V	32	Interest		Forum Extended Care II		260	260	23
24	V	33	RE Tax		Forum Extended Care II		102	102	24
25	V	30	Depreciation		Forum Extended Care II		1,861	1,861	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 51,252			\$ 53,316	\$ * 2,064	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Therapy	\$ 65,920	Community Physical Therapy	100.00%	\$ 70,144	\$ 4,224	15
16	V	32	Interest		Community Physical Therapy		236	236	16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 65,920			\$ 70,380	\$ * 4,460	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Repairs & Maintenance	\$ 18,719	Alden Bennett Construction		\$ 19,158	\$ 439	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 18,719			\$ 19,158	\$ * 439	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number      Alden Morrow Rehab & HCC      #      0019596      Report Period Beginning:      01/01/2005      Ending:      12/31/2005

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Floyd Schlossberg a.	President	CEO	100.00	135,912	1.028	2.57	salary	\$ 3,588	27-7	1
2	Lauren Magnusson b.	Nurse Coordinator	nursing admin.	0.00	73,805	1.028	2.57	salary	1,949	15-7	2
3	Terry Magnusson c.	Maint. Supervisor	construct/maint	0.00	50,175	1.028	2.57	salary	1,325	7-7	3
4											4
5											5
6											6
7	a. Floyd Schlossberg is the President and sole stockholder of Alden Group, Ltd.										7
8	b. Lauren Magnusson is the daughter of Floyd Schlossberg.										8
9	c. Terry Magnusson is the son-in-law of Floyd Schlossberg.										9
10											10
11											11
12											12
13								TOTAL	\$ 6,862		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.





IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Proforma allocation of						\$	\$			\$	1	
2	interest expense prior to											2	
3	sale/ leaseback										117,618	3	
4												4	
5	Therapeutic Systems		x	Working Capital							2,017	5	
	Working Capital												
6	Related Party - AMS & T Sys	x		Working Capital							35,874	6	
7	Related Party - FECII	x		Working Capital							260	7	
8	Related Party - CPT	x		Working Capital							236	8	
9	TOTAL Facility Related						\$	\$			\$ 156,005	9	
	B. Non-Facility Related*												
10	Patient Interest Income										(36)	10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (36)	14	
15	TOTALS (line 9+line14)						\$	\$			\$ 155,969	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 6,942 Line # 36

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.)

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2004 report.

2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)

3. Under or (over) accrual (line 2 minus line 1).

4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)

5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C.  
(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)

6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.  
TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)

7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:

2000217,1338

2001222,7819

2002225,27810

2003201,92311

2004206,40912

Accrual based on 3% increase over prior year bill

Accrual includes unpaid 2004 second installment.

FOR OHF USE ONLY

13FROM R. E. TAX STATEMENT FOR 2004\$13

14PLUS APPEAL COST FROM LINE 5\$14

15LESS REFUND FROM LINE 6\$15

16AMOUNT TO USE FOR RATE CALCULATION \$16

NOTES:

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Morrow Rehab & HCC COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0019596

CONTACT PERSON REGARDING THIS REPORT Steven M. Kroll

TELEPHONE ( 773 ) 286-3883 FAX #: ( 773 ) 286-3743

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>2010-120-001-000</u>	<u>Nursing Home Facility</u>	\$ <u>25,801.07</u>	\$ <u>25,801.07</u>
2. <u>2010-120-002-000</u>	<u>Nursing Home Facility</u>	\$ <u>25,801.07</u>	\$ <u>25,801.07</u>
3. <u>2010-120-003-000</u>	<u>Nursing Home Facility</u>	\$ <u>25,801.07</u>	\$ <u>25,801.07</u>
4. <u>2010-120-004-000</u>	<u>Nursing Home Facility</u>	\$ <u>25,801.07</u>	\$ <u>25,801.07</u>
5. <u>2010-120-005-000</u>	<u>Nursing Home Facility</u>	\$ <u>25,801.07</u>	\$ <u>25,801.07</u>
6. <u>2010-120-006-000</u>	<u>Nursing Home Facility</u>	\$ <u>25,801.07</u>	\$ <u>25,801.07</u>
7. <u>2010-120-007-000</u>	<u>Nursing Home Facility</u>	\$ <u>25,801.07</u>	\$ <u>25,801.07</u>
8. <u>2010-120-008-000</u>	<u>Nursing Home Facility</u>	\$ <u>25,801.07</u>	\$ <u>25,801.07</u>
9. <u></u>	<u>Related Party - Alden Management</u>	\$ <u>130,007.00</u>	\$ <u>3,344.00</u>
10. <u></u>	<u>Related Party - Forum</u>	\$ <u>15,792.00</u>	\$ <u>102.00</u>
	<b>TOTALS</b>	\$ <u><u>352,207.56</u></u>	\$ <u><u>209,854.56</u></u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES x NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 59,115

B. General Construction Type: Exterior Brick Frame Steel

Number of Stories 3

C. Does the Operating Entity?

☐

(a) Own the Facility

☒

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☐

(a) Own the Equipment

☒

(b) Rent equipment from a Related Organization.

☐

(c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)  
List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐

 YES

☒

 NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Nursing home		1974	\$ 80,500	1
2					2
3	TOTALS			\$ 80,500	3

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	192		1976	1976	\$ 1,860,675	\$	30	\$ 62,023	\$ 62,023	\$ 1,795,588	4
5			1976	1976	147,556		30	4,919	4,919	143,365	5
6											6
7											7
8	Related Party-Forum			1978	14,541		25			14,541	8
	Improvement Type**										
9	ELEVATOR			1976	70,500		25			70,500	9
10	AIR CONDITIONER/PAINTING/SMOKE DRAPERIES			1978	14,584		4,7 & 8			14,584	10
11	DOOR/ESECT REPAIR/PANELS			1979	3,382		4 & 8			3,382	11
12	PAINTING			1981	7,954		3 & 5			7,954	12
13	PAINTING/ELECTRICAL WIRING/ELEVATOR REPAIR/A/C			1982	20,715		3,6,8 & 10			20,715	13
14	CHIMNEY/BASEBOARDS			1983	8,216		10 & 18			8,216	14
15	HOT WATER SYSTEM			1984	4,288		10			4,288	15
16	WALL/HANDRAIL/PLUMBING/ELECT REPAIR/PAINT/HVAC			1985	33,370		3,10 & 20			33,370	16
17	HEATING/PAINTING/MISC. REPAIR			1986	33,351		3,4,5,10&20			33,351	17
18	REPLACE CLOSET DOORS			1991	2,201		5			2,201	18
19	LOCKS/ROOFING			1994	9,675		10			9,675	19
20	REPLACE LEAKING PUMP			1995	2,057	137	15	137		1,463	20
21	WASCOMAT WASHTOWN			1987	2,175		3			2,175	21
22	WHEELCHAIR REPAIR/PLUMBING/PAINTING/CARPENTRY			1988	35,223		5 & 10			35,223	22
23	PLUMBING/MISC. REPAIRS			1989	21,020		5			21,020	23
24	ELEVATOR REPAIR			1990	2,900		5			2,900	24
25	REPLACE BLOWER MOTOR/FREEZER/CONDENSOR/BOILER			1991	22,644		5			22,644	25
26	FIRE ALARM/REPAIR PUMP/ELEVATOR REPAIR/MISC.			1992	30,274	226	5,10 & 15	226		29,962	26
27	REPAIR 3-WAY VALVES/AIR CONDENSOR/CAULKING/MSC			1993	14,638		5			14,638	27
28	ROOFING			1994	12,070		10			12,070	28
29	CONTROLS/PIPING/ROOF/VALVES/AC MOTOR & PUMP/MSC			1995	58,213	1,827	5,10,15&20	1,827		52,215	29
30	BOILER LEAKING & REPLACE TUBES			1996	7,674	512	15	512		4,946	30
31	BOILER TUBE			1996	5,700	380	15	380		3,547	31
32	BOILER TUBE			1996	5,699	380	15	380		3,483	32
33	HVAC			1996	238,155	9,526	25	9,526		88,117	33
34	INSTALL ELECTRICAL WIRING FOR DRYERS			1996	1,838		5			1,838	34
35	ABC-drywall for dryers			1996	1,105		5			1,105	35
36											36

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	INSTALL SPRINKLER HEADS	1998	\$ 1,879	\$	5	\$	\$	\$ 1,879	37
38	REPAIR FREON LEAKS	1998	5,391		5			5,391	38
39	REPAIR CHILLER	1998	4,930	493	10	493		3,697	39
40	REPAIR CONVECTION STEAMER	1998	2,230	223	10	223		1,654	40
41	ELECTRICAL WORK	1998	1,901	190	10	190		1,394	41
42	AIR CONDITIONERS	1998	68,504	4,567	15	4,567		33,491	42
43	AIR CONDITIONERS	1998	10,000	667	15	667		4,889	43
44	INSTALL DOOR RESTRICTOR	1998	3,400	170	20	170		1,332	44
45	ABC-CONCRETE PATIO	1999	7,346	735	10	735		4,530	45
46	Atash Fire & Safety Equipment (install alarm)	1999	12,400	827	15	827		5,787	46
47	Climate Service (repair leaks and air/water heating)	1999	10,519	701	15	701		4,909	47
48	Alden Bennett Construction(general construction)	1999	2,648	265	10	265		1,677	48
49	Climate Service(repair )	1999	1,676	112	15	112		699	49
50	Climate Service (repair pipes)	1999	1,565	104	15	104		643	50
51	Alden Bennett Construction(general construction)	1999	922		5			922	51
52	Alden Bennett Construction(general construction)	1999	6,329	633	10	633		3,850	52
53	Alden Bennett Construction(general construction)	1999	3,598	360	10	360		2,189	53
54	Alden Bennett Construction(general construction)	1999	4,089	409	10	409		2,487	54
55	Security Services Group(window detector system)	1999	4,687	312	15	312		1,926	55
56	CSI-fixed leaking coil	1998	3,526		5			3,526	56
57	ABC-various leasehold improvements	1999	45,440	4,544	10	4,544		27,264	57
58	Climate Service Inc (repair HVAC)	2000	1,696	113	15	113		678	58
59	Climate Service Inc (repair HVAC)	2000	2,283	152	15	152		913	59
60	Climate Service Inc (repair HVAC)	2000	1,509	94	16	94		566	60
61	GT Mechanical Inc	2000	5,000	333	15	333		1,889	61
62	Alden Bennett Construction (general construction)	2000	11,602	1,160	10	1,160		6,477	62
63	Alden Bennett Construction (general construction)	2000	16,663	1,666	10	1,666		9,165	63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 2,934,126	\$ 31,818		\$ 98,760	\$ 66,942	\$ 2,592,900	70

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 2,934,126	\$ 31,818		\$ 98,760	\$ 66,942	\$ 2,592,900	1
2	Fox Valley (ansulator)	2000	2,007	201	10	201		1,087	2
3	CSI Coker Service (kitchen dishwasher)	2000	3,487	349	10	349		1,773	3
4	Alden Bennett Construction	2000	4,436	444	10	444		2,477	4
5	Alden Bennett Construction	2000	7,346	735	10	735		4,041	5
6	Alden Bennett Construction	2000	21,382	2,138	10	2,138		11,760	6
7	Alden Bennett Construction (leashold imprv.)	2000	8,803	880	10	880		5,062	7
8	Long Elevator (replace elevator cable)	2001	2,650	265	10	265		1,170	8
9	Long Elevator (replace elevator cable)	2001	2,650	265	10	265		1,148	9
10	Capps (install new water pipes in basement)	2001	4,400	176	25	176		777	10
11	Equipment Internt'l (Drier repair)	2001	1,178	236	5	236		1,021	11
12	Equipment Internt'l (Drier repair-parts for above repair)	2001	114	23	5	23		99	12
13	GT Mechanical (install exhaust fan: dishwasher)	2001	4,400	440	10	440		1,907	13
14	Sentry Protection (2 smoke detectors-boiler room)	2001	1,576	158	10	158		696	14
15	Capps plumbing ( three cast pipes)	2002	1,765	177	10	177		707	15
16	Health care products (eleven wheel chair repairs)	2002	1,599	320	5	320		1,226	16
17	Alden Bennett Construction (various major repairs - paint - maint)	2002	3,132	626	5	626		2,453	17
18	F.E. Moran, Inc (21 smoke detectors)	2002	7,650	1,530	5	1,530		5,483	18
19	Long Elevator (replace elevator cable adjustment)	2002	(2,650)	(265)	10	(265)		(1,060)	19
20	GT Mechanical (motor exhaust - speed controller)	2002	2,042	204	10	204		680	20
21	Sept A/P report (dishwasher pump)	2002	1,490	149	10	149		584	21
22	Alden Bennett Const.0-Fire alarm system	2003	59,667	3,978	15	3,978		10,608	22
23	Long-Elevator repair	2003	2,010	201	10	201		503	23
24	DBS	2003	11,122	741	15	741		1,853	24
25	ABC Boiler repair	2003	11,161	1,116	10	1,116		2,511	25
26	GT Mech.-repair chiller	2003	3,842	768	5	768		1,729	26
27	GT Mech- reopair heater	2003	2,093	419	5	419		1,012	27
28	GT Mech-repair hot water heater	2003	1,835	367	5	367		856	28
29	Long-elevator repair	2003	2,650	265	10	265		795	29
30	Tel South	2004	1,725	345	5	345		632	30
31	ABC-New exhaust and chiller room	2004	13,205	660	20	660		1,321	31
32	Aqua-utility tee with copper in wall	2004	1,280	85	15	85		142	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,124,174	\$ 49,814		\$ 116,756	\$ 66,942	\$ 2,657,953	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)									
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.									
1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$3,124,174	\$49,814		\$116,756	\$66,942	\$2,657,953	1
2	GT Mech Bearing assembly and coupler	2004	937	94	10	94		148	2
3	GT Mech A/C	2004	865	86	10	86		137	3
4	CSI Coker - new drive motor w/gear box	2005	2,814	235	10	235		235	4
5	GT Mechanical - new hangers & piping - chiller line	2005	5,347	356	10	356		356	5
6	GT Mechanical - smoke fire dampers	2005	2,035	136	10	136		136	6
7	ABC - Fire exit devices and toilet tanks	2005	4,627	270	10	270		270	7
8	GT Mechanical - refrigerant for chiller	2005	2,166	126	10	126		126	8
9	ABC - 800 CFM ceiling exhaust fan thru ouside wall	2005	9,189	357	15	357		357	9
10	Oak Fire - 12 2-wire smokers foe elevator recall	2005	9,200	460	10	460		460	10
11	ABC - replace concrete steps	2005	8,509	284	15	284		284	11
12	GT Mechanical - replace GE motor for exhaust fan	2005	2,484	21	10	21		21	12
13	ABC - Front porch repair:brick, tuckpointing	2005	2,200	18	10	18		18	13
14	GT mechanical - replaced 2 exhaust fans	2005	2,398	20	10	20		20	14
15	ABC - Roof repair	2005	7,511		10				15
16	Disposal of damaged compressor	2005	(15,389)						16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$3,169,067	\$52,277		\$119,219	\$66,942	\$2,660,521	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete.



**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment.** (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 3,169,067	\$ 52,277		\$ 119,219	\$ 66,942	\$ 2,660,521	1
2									2
3	Related Party-Forum Prof Center Building:								3
4	Leasehold Improvement-Remodeling	1980	11,034		15			11,034	4
5	Leasehold Improvement-Remodeling	1980	17,284		20			17,284	5
6	Leasehold Improvement-Tenant Improvement	1987	893		13			893	6
7	Leasehold Improvement-AMS Remodel	1988	14,339		10			14,339	7
8	Leasehold Improvement-Roof	1994	3,203	200	16	200		2,204	8
9	Leasehold Improvement-Build.Improv.	1996	1,129	71	16	71		702	9
10	Leasehold Improvement-Asphalting	2000	88		3			88	10
11	Leasehold Improvement-DAI	2001	154	15	10	15		64	11
12	Leasehold Improvement-Bathrooms	2002	667	76	7	76		242	12
13	Leasehold Improvement-Suite Renovation	2003	1,638	164	10	164		491	13
14	Leasehold Improvement-Plumbing, Construct, Concrete, Doors, etc	2004	1,801	329	7	329		465	14
15	Leasehold Improvement-Add-on Improvement, fixture base	1980	71		23			71	15
16	Leasehold Improvement-Add-on Improvement, lighting base	2001	123	25	5	25		117	16
17									17
18									18
19									19
20									20
21									21
22	Related Party-AMS:								22
23	Leasehold Improvement-Remodeling	1993	5,938		7			5,938	23
24	Leasehold Improvement-Remodeling	2002	4,861	694	7	694		1,997	24
25	Leasehold Improvement-Remodeling	2003	5,085	726	7	726		2,072	25
26									26
27									27
28									28
29									29
30	Forum Extended Care, LLC-building/building improv	1999	12,928	306	30	306		2,139	30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,250,303	\$ 54,884		\$ 121,826	\$ 66,942	\$ 2,720,661	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$276,998	\$32,211	\$32,211	\$	various	\$118,984	71
72	Current Year Purchases	83,240	4,576	4,576		various	4,576	72
73	Fully Depreciated Assets	303,395	2,145	2,145		various	303,395	73
74								74
75	TOTALS	\$663,633	\$38,932	\$38,932	\$		\$426,955	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Related Party - AMS	Various: Bus/Autos	1998-2004	\$4,706	\$111	\$111	\$	3	\$4,638	76
77										77
78										78
79										79
80	TOTALS			\$4,706	\$111	\$111	\$		\$4,638	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$3,999,142	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$93,927	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$160,869	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$66,942	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$3,152,254	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:Omega Healthcare and related party - cost is backed out
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
If NO, see instructions.☐ YES☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:		192	10/29/86	\$	ended 6/30/05	0	3
4	Additions							4
5								5
6								6
7	TOTAL		192		\$			7

8. List separately any amortization of lease expense included on page 4, line 34.  
This amount was calculated by dividing the total amount to be amortized  
by the length of the lease.
9. Option to Buy:☐ YES☐ NOTerms: \*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?☐ YES☒ NO
16. Rental Amount for movable equipment: \$9,663Description: copy machine lease  
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18	Related party - AMS	various	#####	14,515	18
19					19
20					20
21	TOTAL		\$ #####	\$ 14,515	21

10. Effective dates of current rental agreement:

Beginning 7/1/05  
Ending 6/30/15

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.		\$
13.		\$
14.		\$

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

Skilled nurses on site

B. EXPENSES

		ALLOCATION OF COSTS		(d)	
		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

12345678										
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 14,169	\$		\$ 14,169	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			14,776			14,776	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			38,496			38,496	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	see PG 16A	# of prescripts				25,220		25,220	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):	see PG 16A				4,224	23,435		27,659	13
14	TOTAL			\$		\$ 71,665	\$ 48,655		\$ 120,320	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>65,000</u> )	1,194,805	1,194,805	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance		4,529	6
7	Other Prepaid Expenses	4,714	4,714	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd Parties</u>	70,377	70,377	9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 1,269,896	\$ 1,274,425	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		197,354	13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	1,168,863	1,168,863	15
16	Equipment, at Historical Cost	580,695	580,695	16
17	Accumulated Depreciation (book methods)	(1,061,126)	(1,061,126)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Financing Fee</u>		3,816	23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 688,432	\$ 889,602	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 1,958,328	\$ 2,164,027	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 802,232	\$ 802,232	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	139,264	139,264	28
29	Short-Term Notes Payable	11,782	11,782	29
30	Accrued Salaries Payable	237,647	237,647	30
31	Accrued Taxes Payable (excluding real estate taxes)	43,727	43,727	31
32	Accrued Real Estate Taxes(Sch.IX-B)		318,047	32
33	Accrued Interest Payable		4,117	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>AP to owners or Related Parties</u>	6,061,130	5,458,403	36
37	<u>Accr ins, exp, IDPA, sales tax</u>	365,211	371,736	37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 7,660,993	\$ 7,386,955	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable		58,050	39
40	Mortgage Payable		415,167	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$	\$ 473,217	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 7,660,993	\$ 7,860,172	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ (5,702,665)	\$ (5,696,145)	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 1,958,328	\$ 2,164,027	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (3,690,085)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (3,690,085)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(2,012,580)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (2,012,580)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (5,702,665)	24 *

\* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 3,080,675	1
2	Discounts and Allowances for all Levels	( )	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,080,675	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	14,147	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 14,147	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	(3,761)	19
20	Radiology and X-Ray		20
21	Other Medical Services	6,243	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 2,482	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	36	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 36	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See PG 19A	10,989	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 10,989	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 3,108,329	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	987,302	31
32	Health Care	1,454,411	32
33	General Administration	1,813,870	33
	B. Capital Expense		
34	Ownership	631,535	34
	C. Ancillary Expense		
35	Special Cost Centers	128,702	35
36	Provider Participation Fee	105,089	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,120,909	40
41	Income before Income Taxes (line 30 minus line 40)**	(2,012,580)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (2,012,580)	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? not yet done If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.



XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)  
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,020	2,092	\$ 74,462	\$ 35.59	1
2	Assistant Director of Nursing	184	192	7,259	37.81	2
3	Registered Nurses	2,637	2,657	77,373	29.12	3
4	Licensed Practical Nurses	21,900	23,002	571,873	24.86	4
5	CNAs & Orderlies	40,404	44,066	413,363	9.38	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	358	358	6,637	18.54	8
9	Activity Director	1,848	2,080	24,452	11.76	9
10	Activity Assistants	1,624	1,943	18,561	9.55	10
11	Social Service Workers	1,694	1,846	37,146	20.12	11
12	Dietician					12
13	Food Service Supervisor	1,952	2,080	26,201	12.60	13
14	Head Cook					14
15	Cook Helpers/Assistants	16,386	17,529	160,399	9.15	15
16	Dishwashers					16
17	Maintenance Workers	2,032	2,080	56,325	27.08	17
18	Housekeepers	11,770	12,680	117,701	9.28	18
19	Laundry	6,147	6,820	55,668	8.16	19
20	Administrator	360	394	18,324	46.51	20
21	Assistant Administrator					21
22	Other Administrative	2,444	2,509	58,539	23.33	22
23	Office Manager	1,984	2,064	32,846	15.91	23
24	Clerical	2,397	2,578	21,105	8.19	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	1,727	1,767	48,871	27.66	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health C: Behavioral Dir	3,745	3,781	74,101	19.60	32
33	Other(specify) Security	3,709	3,733	33,380	8.94	33
34	TOTAL (lines 1 - 33)	127,322	136,251	\$ 1,934,586 *	\$ 14.20	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 9,600	1-3	35
36	Medical Director	Monthly	19,550	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	4,608	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	20	1,160	11-3	44
45	Social Service Consultant	423	13,022	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	443	\$ 47,940		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$ n/a		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount
Mary F. Von Goeben	Administrator	0	\$ 18,324	Workers' Compensation Insurance	\$	46,598	IDPH License Fee	\$
				Unemployment Compensation Insurance		44,565	Advertising: Employee Recruitment	1,627
				FICA Taxes		153,256	Health Care Worker Background Check	
				Employee Health Insurance		41,664	(Indicate # of checks performed 30 )	213
				Employee Meals		16,818		
				Illinois Municipal Retirement Fund (IMRF)*			IL Health Care Assoc	7,181
				Pension		14,502	Surety Bonds	600
				Employee Drug Testing		1,657	Related Party - AMS	307
				Marketing Mgr Benefits		(6,112)		
				401K Match, misc, employee relations		1,506		
							Less: Public Relations Expense	( )
							Non-allowable advertising	( )
							Yellow page advertising	( )
TOTAL (agree to Schedule V, line 17, col. 1)								
(List each licensed administrator separately.)								
			\$ 18,324					
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
Description			Amount		\$	314,454		\$ 9,928
Pathway Health Services - Contracted Administrator			\$ 139,241					
TOTAL (agree to Schedule V, line 17, col. 3)								
(Attach a copy of any management service agreement)								
			\$ 139,241					
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
AMS	Management Fees		\$ 549,000				Out-of-State Travel	\$
BDO Seidman	Accounting Fees		13,651					
Kenneth Fisch/Barry Greenburg	Legal Fees		10,733					
Law Offices of Chicago	Legal Fees		13,573				In-State Travel	
Medifax EDI	Billing Services		391				Auto/gas/ins expense	226
Appraisal Research	Appraisal		5,500				Related Party - AMS	8,504
Environmental Engineering	Appraisal		3,240					
Mayer, Brown	RE Service		7,625				Seminar Expense	
First Advantage	Tax Consultants		38,353				Daniel Byars	280
Kenneth Fisch	Legal Fees-Collections		8,503					
SMS	Billing Consultant		1,121					
IL Association of Health Care	Union negotiations		3,758				Entertainment Expense	( )
							(agree to Sch. V,	
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$	line 24, col. 8)	
(If total legal fees exceed \$2500 attach copy of invoices.)							TOTAL	\$ 9,010
			\$ 655,448					

\* Attach copy of IMRF notifications

\*\*See instructions.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

1		2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1	hvac/painting	1/10/1989	\$ 36,448	5	\$	\$	\$	\$	\$	\$	\$	\$	\$
2	hvac repair	Aug-90	2,612	5									
3	hvac/painting/boiler rep's	6/11/1992	18,988	3-15	224	224	224	224	93	0			
4	pump/paint./compress.	1/10/1993	32,016	3									
5	painting/pump repairs	2/11/1994	10,007	3									
6	painting	4/12/1995	7,922	3									
7	hvac/pipes/boiler/paint'g	1/12/1996	61,716	3-20	1,831	1,552	1,552	1,552	1,552	1,552	1,552	1,552	1,552
8	hvac repairs	1/12/1997	22,597	3									
9	replace actuator/hvac	Sep-98	1,872	3	0	(416)							
10	repair a/c-Chic. Cool'g	Oct-99	3,529	3	882	(294)							
11	GT Mechanical (repair V&	May-00	2,168	3	723	3	0						
12	Alden Bennett (painting )	Apr-00	14,701	3	4,900	1,225	0						
13	Alden Bennett (landscapi	Apr-00	1,337	3	446	111	0						
14	GT Mechanical	Oct-00	2,949	3	983	737	0						
15	GT Mechanical (repairs)	03/02	2,479	3	689	826	138	0					
16	painting > \$1,500 YTD	Jul-99	14,444	3	2,408								
17	painting > \$1,500 YTD	Jul-00	7,887	3	2,629	1,315	0						
18	painting > \$1,500 YTD	06/04	11,083				1,848	3,694	3,694	1,847			
19	Damaged compressor	7/05	(3,692)										
20	TOTALS		\$ 251,064		\$ 15,715	\$ 5,283	\$ 3,762	\$ 5,470	\$ 5,339	\$ 3,399	\$ 1,552	\$ 1,552	\$ 1,552

Facility Name &amp; ID Number Alden Morrow Rehab &amp; HCC

# 0019596

Report Period Beginning: 01/01/2005

Ending: 12/31/2005

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. IL Health Care Assoc \$10,675
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? \_\_\_\_\_
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 6 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 5,211 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. \_\_\_\_\_
- (9) Are you presently operating under a sublease agreement? \_\_\_\_\_ YES x NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES \_\_\_\_\_ NO x If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.  
\_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 105,089  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 16,818 Has any meal income been offset against related costs? \_\_\_\_\_ Indicate the amount. \$ n/a
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ \_\_\_\_\_  
c. What percent of all travel expense relates to transportation of nurses and patients? 0  
d. Have vehicle usage logs been maintained? Yes  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ n/a**
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: BDO Seidman The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Not yet complete
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.

Reclassifications - Pg 3 and 4 - Col 5

From line	To line	Amount	Description
2		(16,818)	Employee Meal
	22	16,818	Employee Meal
22		(1,855)	Uniforms
	10	864	Uniforms
	1	609	Uniforms
	3	197	Uniforms
	4	73	Uniforms
	6	51	Uniforms
	11	0	Uniforms
	21	61	Uniforms
10		0	Oxygen
	39	0	Oxygen
10		0	Dart Chart
	23	0	Dart Chart
		<div>0</div>	Net s/b zero

RELATED NURSING HOMES	
Name	City
Note: ANC = Alden Nursing Center	
ANC Lakeland	Chicago
ANC Long Grove	Long Grove
ANC Heather	Harvey
ANC Lincoln Park	Chicago
ANC Northmoor	Chicago
ANC Town Manor	Chicago
ANC Terrace of McHenry	McHenry
ANC Waterford	Aurora
ANC Wentworth	Chicago
ANC Naperville	Naperville
ANC Valley Ridge	Bloomingtondale
ANC Village for Children & Young Adults	Bloomingtondale
ANC Orland Park	Orland Park
ANC Princeton	Chicago
Alden of Old Town East	Bloomingtondale
Alden of Old Town West	Bloomingtondale
Alden Trails	Bloomingtondale
Alden Northshore	Skokie
ANC Des Plaines	Des Plaines
ANC Des Plaines II	Des Plaines
ANC Alma Nelson	Rockford
ANC Park Stratmoor	Rockford
ANC Meadow Park	Rockford
ANC Poplar Creek	Hoffman Estates
ANC Governs Park	Barrington
Alden Gardens of Rockford	Rockford

OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
The Forum Prof. Center	Chicago	Office rental
Prism Health Care	Chicago	Nursing supplies
Forum Extended Care II	Chicago	Pharmacy
Alden Management	Chicago	Management
Alden Estates of Evanston	Evanston	Assisted living
Community Physical Therapy	Wood Dale	Therapy provider
Courts of Waterford	Aurora	Alzheimers unit
Gardens of Waterford	Aurora	Assisted living